## MacPherson Kwok Chen & Heid LLP

2033 Gateway Place, Suite 400 2402 Michelson Drive, Suite 210

 San Jose, CA 95110
 Irvine, CA 92612

 Tel. (408) 392-9250
 Tel. (949) 752-7040

 Fax (408) 392-9262
 Fax (949) 752-7049

Email: gmichelson@macpherson-kwok.com

October 15, 2007

MAIL STOP ISSUE FEE Commissioner For Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re: Applicant(s): Debanjan Mukherjee; Jishnu Bhattacharjee; Qian Yu;

& Abhijit Phanse

Title: Analog Delay Elements
Serial No.: 10/724,443 Filed: 11/26/2003
Examiner: Ngo. Chuong D. Group Art Unit: 2193

Docket No.: M-15287 US Confirmation No. 1193

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

This Transmittal Letter (1 page);

- (2) Submission of Formal Drawings Transmission (1 page) and Four (4) pages of Replacement Drawings; and
- (3) Part B Fee Transmittal.

## Certificate of Transmission

I hereby certify that this correspondence is being sent via EFS Web to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450on the date stated below.

Election the filed

MFO.

October 15, 2007

Respectfully submitted,

Breg J Mickelson

Greg J Michelson Attorneys for Applicants

Reg. No. 44,940